

IRS TAX TIPS 2002-23

DEPENDENTS

So your daughter is off to college and you're wondering if you can still claim her as a dependent? To be claimed as a dependent, a person must meet the following five tests, according to the IRS:

1. Member of Household/Relationship Test — the person must be a relative or live in your household all year.
2. Joint Return Test — the person can't file a joint tax return with someone else except to claim a refund of tax withheld.
3. Citizenship Test — the person must be:
 - a U.S. citizen, resident or national, or
 - a resident of Canada or Mexico.
4. Gross Income Test — the person must have less than \$2,900 of gross income unless he/she is your child and is:
 - under 19 years of age, or
 - a full-time student (5 months of the year) and under age 24.
5. Support Test — you must have provided over half the person's total support, including food, clothing, shelter, education, medical expenses and recreation.

Assuming the person meets all of these tests, there are a couple of important points to remember. Be sure to include your dependent's Taxpayer Identification Number (TIN) when you file your return. In most cases, this is a Social Security number (SSN). Your dependent will not be able to claim a personal exemption on his/her own tax return if you are able to claim him or her. Finally, depending upon your income and filing status, the exemption amount for your dependent may be reduced or eliminated.

For more information, visit the IRS Web site at www.irs.gov under "Forms & Pubs" for Publication 501, "Exemptions, Standard Deduction, and Filing Information." It's also available at local IRS offices or by mail by calling toll free 1-800-TAX-FORM (1-800-829-3676).

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